



# STATE OF IDAHO

## DEPARTMENT OF AGRICULTURE

JAMES E. RISCH  
Governor  
PATRICK A. TAKASUGI  
Director / Secretary

### MEMORANDUM

**TO:** Soil and Plant Amendment Registrants

**FROM:** Idaho State Department of Agriculture, Commercial Feed & Fertilizer Section

**RE:** Idaho Soil & Plant Amendment Tonnage Reports

Please forward the enclosed tonnage report form for completion to the appropriate individual within your company.

**(a) SEMI-ANNUAL REPORTING PERIODS:**

Tonnage fees are collected semi-annually for all soil and plant amendment products sold or distributed in Idaho. Tonnage fees are not paid to Idaho on soil and plant amendment products sold or distributed into other states.

**(b) FEES:** The tonnage fee is fifteen cents (15¢) per ton for liquid and dry materials and is due within thirty (30) days following the end of the reporting period. (Dry products are calculated on a dry weight basis.)

- **Minimum:** A minimum tonnage fee of five dollars (\$5.00) per reporting period is due on all tonnage reports for soil and plant amendment products, even if the amount of soil and plant amendment product distributed is zero.
- **Late Fee:** A late filing fee of ten percent (10%) of the tonnage fee due or a **minimum of twenty-five dollars (\$25)**, whichever is greater, will be assessed on all tonnage reports not submitted within thirty (30) days after the end of the specified reporting period.
- When more than one person is involved in the distribution of a soil and plant amendment product, the last person who has the product registered or who has distributed the product to a non-registrant, dealer, or consumer is responsible for paying the tonnage fee, unless the payment is made by a prior distributor of the product. Tonnage paid by a third party **must** be recorded on the enclosed **Soil and Plant Amendment Tonnage: Exemption From Payment Reporting Form.**
- **If a packaged soil and plant amendment product retains the original container, weight, and label that your company registered, your company is still responsible for the tonnage fee, even if your customer re-sells or re-distributes the product.**

**(c) EXEMPT SOIL AND PLANT AMENDMENT:** Tonnage fees are not due:

- When your customer is currently registered and distributes your product in **a new container with a new label. The customer who re-labels the product is now responsible for its registration and the tonnage fees due.**

- You have a written contractual agreement with another registrant for the product that your company distributed that states the other registrant will assume the responsibility for the payment of the tonnage fee. In this case, your tonnage report must be accompanied by the enclosed **Soil and Plant Amendment Tonnage: Exemption From Payment Reporting Form** and a copy of the contract. Your company must keep a written record of who is responsible for each transaction by way of invoicing or some similar means.

**Please do not include the amount of exempted tonnage on the Soil and Plant Amendments Semi-Annual Tonnage Report. You must complete the *Soil and Plant Amendment Tonnage: Exemption From Payment Reporting Form* and include a copy of a written contractual agreement from the customer who is paying for the tonnage fees. The customer that you sold the exempt tonnage to is considered an intermediate distributor. You must include their name, address, telephone number, and the amount (in tons) of each product that your company sold to them on the *Soil and Plant Amendment Tonnage: Exemption From Payment Reporting Form*.**

- (d) **DELINQUENT OR MISSING TONNAGE REPORTS:** Registration for companies with incomplete, delinquent, or missing tonnage reports may be denied or suspended. Additionally, a “Stop Sale Order” may be issued for all products.
- (e) **INCOMPLETE OR INCORRECT REPORTS** will be returned and may become subject to late fees if not completed or corrected and re-submitted within 30 days of the original due date.
- (f) **AUDITS AND RECORDKEEPING:**  
The registrant is responsible for keeping all records related to the soil and plant amendment tonnage report, exempted tonnage and product distributed for **five (5) years**. Audits of soil and plant amendment records are performed to help ensure compliance with the Idaho Commercial Soil and Plant Amendment Law and Rules.
- (g) **ADDITIONAL INFORMATION:**  
Should you have any questions or comments regarding the above information, please visit the ISDA website at [www.idahoag.us](http://www.idahoag.us) or contact the Commercial Feed and Fertilizer Section at (208) 332-8625.



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### Soil and Plant Amendments Semi-Annual Tonnage Report

Reporting Period (circle one):

January 1 – June 30 200\_\_

July 1 - December 31, 200\_\_

#### Registrant Name and Address

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### ISDA Office Use Only

Date Received \_\_\_\_\_  
Check Number \_\_\_\_\_  
Amount \$ \_\_\_\_\_  
Record Number \_\_\_\_\_

#### Amendment Quantities

Products List product names as they appear on your Certificate of Registration.	Dry Materials (tons)	Liquid Materials (tons)	Total Dry & Liquid Tons	Total Due (Total Tons x \$.15)

Late Fee (min. \$25 or 10%) \$ \_\_\_\_\_ (due on all reports postmarked more than 30 days after due date)

Tonnage Due: \$ \_\_\_\_\_ (\$5.00 minimum for 0 – 33.33 tons)

Grand Total Due: \$ \_\_\_\_\_

I, \_\_\_\_\_, a resident of \_\_\_\_\_, County of \_\_\_\_\_, State of \_\_\_\_\_, do hereby solemnly swear or affirm that I am \_\_\_\_\_, of the firm or corporation named above which is incorporated under the laws of the state of \_\_\_\_\_, and that during the period covered by this report, the named individual, firm, or corporation sold commercial soil and/or plant amendments in Idaho on which the inspection fee is due and payable as stated.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

Phone (\_\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Make checks payable to the Idaho State Department of Agriculture. If you have questions, please call the Feed & Fertilizer Section at (208) 736-2195 or (208) 332-8625.

## SOIL AND PLANT AMENDMENT TONNAGE: EXEMPTION FROM PAYMENT REPORTING FORM

Please use this form or an ISDA approved company-generated form to report exemptions from soil and plant amendment tonnage fees due. See "Directions" on the Memorandum for requirements for claiming exemptions from tonnage fees. Soil and Plant Amendment Rules and Laws may be viewed at: [www.idahoag.us](http://www.idahoag.us). **Do not** include the amounts shown on this attachment on the tonnage reporting form. This form or an ISDA approved company-generated form must be completed and signed by the company official in order to claim tonnage exemption. **A copy of the contractual agreement for each company listed must be attached to this form. The contractual agreements must state an effective date and an expiration date.**

RESPONSIBLE COMPANY NAME	ADDRESS	PHONE NUMBER	IDAHO REGISTRATION NO.	REGISTERED NAME OF SOIL AND PLANT AMENDMENT	NUMBER OF TONS SOLD
<b>TOTAL TONS EXEMPTED:</b>					

I, a duly authorized representative or agent for \_\_\_\_\_ (registrant name), hereby solemnly swear or affirm that during the period covered by the attached tonnage report, the above named registrant is claiming an exemption from payment for the tonnage amounts listed above. These exemptions are requested based on a written contractual agreement between the registrant and the company(s) listed above.

**Registrant Name:**\_\_\_\_\_

**Phone No:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Fax No:** \_\_\_\_\_

Printed Name: \_\_\_\_\_

**Email:** \_\_\_\_\_

**Signature:**\_\_\_\_\_

**Date:** \_\_\_\_\_

**EXAMPLE ONLY – CONTRACTUAL AGREEMENT**  
**EXACT FORMAT AND/OR WORDING NOT REQUIRED**

[Date]

[Responsible Company Name]

[Responsible Company Address]

Dear Sir or Madam:

Please be advised that [Your Company Name] is obligated to report Tonnage and remit Inspection Fees to the Idaho State Department of Agriculture on all soil and plant amendments distributed in Idaho except in the cases where another party has accepted the responsibility in a written contractual agreement.

[Responsible Company Name] is currently identified as a customer who is responsible for reporting and paying Tonnage Inspection Fees to the State of Idaho. If you would like to continue reporting and paying your own Inspection Fees, please sign the written notification below and return to [signers name],[Your Company Name].

This agreement will become Null and Void if [Responsible Company Name] does not maintain current registration status with the Idaho State Department of Agriculture or through your written cancellation of this agreement.

Please note that if this notification is not signed and returned to [Your Company Name], we will begin invoicing you for the Tonnage Inspection Fees due.

If you have any questions or concerns regarding this notification, please feel free to contact your [Your Company Name]'s representative at [phone number].

Sincerely

[Signers Name]

[Your Company Name]

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[Responsible Company Name] Idaho Registration Number \_\_\_\_\_ will be responsible for reporting and paying our own Tonnage Inspection Fees to the State of Idaho. We understand that this requires us to be a Commercial Soil and Plant Amendment Registrant with the State of Idaho and to submit a Commercial Soil and Plant Amendments Semi-Annual Tonnage Fee Report and remit appropriate Inspection Fees on a semi-annual basis to the Idaho State Department of Agriculture.

\_\_\_\_\_  
Name of Authorized Agent Telephone Number: \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Agent Fax Number: \_\_\_\_\_